



Additional Employer Requirements

Required display poster If you are an employer covered by the Indiana Department of Workforce Development Act, you must display a poster where all employees can see it. If they request it, you must give employees information necessary for them to obtain their full rights and benefits under the law. Upon request, DWD will send you the appropriate information and a poster without charge. You can also download and posters in English and Spanish at www.dwd.in.gov/information and click on Forms and Downloads.

Retroactive

You are required to file a notice when you make a retroactive payment of income that would be deductible from unemployment insurance benefits. If you make such a payment to an individual who is claiming or has claimed benefits during the period covered by the retroactive payment, notify DWD immediately. Please show the week or weeks during which the retroactive payment and the unemployment insurance payment were concurrent. A letter or memo may be used to furnish this information.

Records and Auditing

Employers in Indiana that are subject to the State Unemployment Insurance tax (SUTA) are required to keep accurate payroll and employment records. DWD field auditors may conduct periodic inspections of the records to ensure compliance with the FUTA and SUTA Regulations. These records must be open at all times for inspection and must be retained for at least the last five (5) years. Records must show:

- the name and Social Security number of each employee;
- the cash remuneration paid to each employee per calendar quarter; remuneration other than cash;
- the dates each employee worked and/or the date to which wages were last paid; the reason the employee left work;
- the reason for any lost time that affected wages;
- the amount earned by each employee, each calendar week;
- whether each week worked by each employee is a full or part-time week; and the base of operations of each employee.

Employer records and reports to DWD are confidential and are not published or open to the public for inspection.

Voluntary Payment

Each year during the merit rate calculation process the employer is offered the opportunity to make an additional voluntary payment which may be made by employer to obtain a lower tax rate. This is not offered to those employers that do not meet requirement A, B, and C, and those employers that Have the lowest rate possible for the calculated year.